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Review of the efficiency of the administrative and financial functioning of the United Nations

Report of the Fifth Committee

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I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 116 appear in the report of the Committee contained in document A/55/532.

2. The Fifth Committee resumed its consideration of the item at its 13th, 14th, 25th, 27th, 30th, 31st, 41st, 42nd and 43rd meetings, on 16 and 17 October, 9, 13, 21 and 22 November and 18, 21 and 22 December 2000. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/55/SR.13, 14, 25, 27, 30, 31 and 41 to 43).

3. In addition to those listed in document A/55/532, the Committee had before it the following documents:

Proposed programme budget outline for the biennium 2002-2003

(a) Report of the Committee for Programme and Coordination (A/55/16)[1]

(b) Report of the Secretary-General on the proposed programme budget outline for the biennium 2002-2003 (A/55/186)

(c) Report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget outline for the biennium 2002-2003 (A/55/685)

[1] *Official Records of the General Assembly Fifty-fifth Session, Supplement No. 16* (A/55/16).

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Results-based budgeting

(d) Report of the Advisory Committee on Administrative and Budgetary Questions on results-based budgeting (A/55/543)

(e) Report of the Secretary-General on results-based budgeting (A/54/456 and Add.1-5)

(f) Note by the Secretary-General transmitting the report of the Joint Inspection Unit on results-based budgeting: the experience of United Nations system organizations (A/54/287)

(g) Note by the Secretary-General transmitting his comments on the report of the Joint Inspection Unit on results-based budgeting: the experience of United Nations system organizations (A/54/287/Add.1)

Management irregularities causing financial losses to the Organization

(h) Report of the Advisory Committee on Administrative and Budgetary Questions on human resources management reform, accountability and responsibility, personnel practices and policies and management irregularities (A/55/499)

(i) Report of the Secretary-General on the follow-up report on management irregularities causing financial losses to the Organization (A/54/793)

(j) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on allegations of theft of funds by a United Nations Conference on Trade and Development staff member (A/53/811)

Reports of the Office of Internal Oversight Services

(k) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the investigation into the misdirection of contributions made by Member States to the United Nations Environment Programme Trust Fund account (A/55/353)

(l) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the follow-up to the 1997 review of the programme and administrative practices of the United Nations Centre for Human Settlements (Habitat) (A/54/764)

(m) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the follow-up to the 1996 review of the programme and administrative practices of the United Nations Environment Programme (A/54/817)

(n) Note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on the audit of the Office of the United Nations High Commissioner for Human Rights Field Operation in Rwanda (A/54/836)

Procurement reform

(o) Report of the Secretary-General on procurement reform (A/55/127)

(p) Report of the Advisory Committee on Administrative and Budgetary Questions on procurement reform and measures taken to improve procurement activities in the field (A/55/458)

(q) Report of the Secretary-General on procurement-related arbitration (A/54/458)

(r) Report of the Secretary-General on measures taken to improve procurement activities in the field (A/54/866)

Outsourcing practices in the United Nations

(s) Report of the Secretary-General on outsourcing practices in the United Nations (A/55/301)

(t) Report of the Advisory Committee on Administrative and Budgetary Questions on outsourcing practices in the United Nations (A/55/479)

II. Consideration of proposals

A. Draft resolution A/C.5/55/L.19

4. At the 41st meeting, on 18 December, the representative of the Netherlands and coordinator of the informal consultations on the question introduced, on behalf of the Chairman, a draft resolution entitled "Results-based budgeting" (A/C.5/55/L.19).

5. At the same meeting, the Committee adopted draft resolution A/C.5/55/L.19 without a vote (see para. 17, draft resolution I).

6. After the adoption of the draft resolution, statements in explanation of position were made by the representatives of New Zealand (on behalf of Canada, Australia and New Zealand), India, the United States of America and Norway.

B. Draft resolution A/C.5/55/L.20

7. At the 41st meeting, on 18 December, the representative of the Netherlands and coordinator of the informal consultations on the question introduced, on behalf of the Chairman, a draft resolution entitled "Outsourcing practices" (A/C.5/55/L.20).

8. At the same meeting, the Committee adopted draft resolution A/C.5/55/L.20 without a vote (see para. 17, draft resolution II).

C. Draft resolution A/C.5/55/L.25

9. At its 42nd meeting, on 21 December, the representative of the Netherlands and coordinator of the informal consultations on the question introduced, on behalf of the Chairman, a draft resolution entitled "Proposed programme budget outline for the biennium 2002-2003" (A/C.5/55/L.25).

10. At the same meeting, the Committee adopted draft resolution A/C.5/55/L.25 without a vote (see para. 17, draft resolution III).

D. Draft decision proposed by the Chairman

11. At the 31st meeting, on 22 November, the Chairman orally proposed a draft decision concerning the report of the Office of Internal Oversight Services on the investigation into the misdirection of contributions made by Member States to the United Nations Environment Programme Trust Fund account, which the Committee adopted without a vote (see para. 18, draft decision I).

E. Draft decision A/C.5/55/L.33

12. At the 43rd meeting, on 22 December, the Committee had before it a draft decision entitled "Biennial programme of work of the Fifth Committee for 2001-2002" (A/C.5/55/L.33), submitted by the Chairman.

13. At the same meeting, the Committee adopted draft decision A/C.5/55/L.33 without a vote (see para. 18, draft decision II).

F. Draft decision A/C.5/55/L.34

14. At its 43rd meeting, on 22 December, the Committee had before it a draft decision entitled "Action taken on certain items" (A/C.5/55/L.34), submitted by the Chairman.

15. At the same meeting, the Secretary of the Committee orally corrected the draft decision by removing the square brackets around "Item 122: Scale of assessments for the apportionment of the expenses of the United Nations".

16. Also at the same meeting, the Committee adopted draft decision A/C.5/55/L.34 as orally corrected without a vote (see para. 18, draft decision III).

III. Recommendations of the Fifth Committee

17. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolutions:

Draft resolution I
Results-based budgeting

The General Assembly,

Recalling its resolutions 52/12 B of 19 December 1997 and 53/205 of 18 December 1998,

Recalling also the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,

Having considered the report and related addenda of the Secretary-General on results-based budgeting,[2]

Having also considered the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Secretary-General,[3]

Having further considered the report of the Joint Inspection Unit on the experience of United Nations system organizations with results-based budgeting techniques, as well as the comments of the Secretary-General thereon,[4]

Bearing in mind the intergovernmental, multilateral and international character of the United Nations,

1. *Reaffirms* its resolution 41/213 of 19 December 1986;

2. *Also reaffirms* the role of the General Assembly in carrying out a thorough analysis and approval of posts and financial resources, of resource allocation to all sections of the programme budget and of human resources policies, with a view to ensuring full and efficient implementation of all mandated programmes and activities and the implementation of policies in this regard;

3. *Further reaffirms* the respective mandates of the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination in the consideration of the proposed programme budget;

4. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee,[3] subject to the provisions of the present resolution;

5. *Notes* that the measures proposed by the Secretary-General and recommended by the Advisory Committee are intended to provide, in essence, a management tool that should enhance responsibility and accountability in the implementation of programmes and budgets;

6. *Decides* that these measures, as approved by the General Assembly in the present resolution, should be implemented in a gradual and incremental manner, in full compliance with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation and the Financial Regulations and Rules of the United Nations;

7. *Requests* the Secretary-General to ensure that the indicators of achievement and expected accomplishments are directly and clearly linked with the objectives of the programmes and in accordance with the different nature of the activities of the programmes, taking into account rules 104.7 (a) and 105.4 (a) of the Regulations and Rules Governing Programme Planning;

8. *Also requests* the Secretary-General to ensure that expected accomplishments, indicators of achievement and objectives are defined, bearing in mind the direct link between inputs and outputs, and that inputs are commensurate with the needs of programmes, and taking into consideration the international character of the United Nations, the purposes of its Charter and its legislative

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[2] A/54/456 and Add.1-5.

[3] A/55/543.

[4] A/54/287 and Add.1.

mandates, as well as the fact that the objectives of the Organization may not be realized in one medium-term plan only;

9. *Further requests* the Secretary-General to ensure that, in presenting the programme budget, expected accomplishments and, where possible, indicators of achievement are included to measure achievements in the implementation of the programmes of the Organization and not those of individual Member States;

10. *Stresses* in this regard the need for continued improvement in the formulation of objectives, expected accomplishments and indicators of achievement with the full involvement of the relevant intergovernmental bodies;

11. *Decides* that the design of programme objectives in the context of the medium-term plan and in the programme budget should be enhanced as a key element of results-based budgeting, in order to reflect in a more accurate manner the mandates, policy objectives, orientation and priorities of the Organization, taking into account regulation 4.2 and rule 104.7 (e) of the Regulations and Rules Governing Programme Planning;

12. *Requests* the Secretary-General to keep the definition of terms and guidelines under review and to bring the question of definitions to the attention of the Consultative Committee on Administrative Questions of the Administrative Committee on Coordination, with a view to obtaining the views and comments of the appropriate bodies of the United Nations system of organizations in order to arrive at an agreed set of key terms and guidelines pertaining to the results-based format of the budget within the United Nations system;

13. *Stresses* that external factors specific to the objectives and expected accomplishments should be identified in the proposed programme budget and that assessment of performance should reflect, and not be distorted by, the impact of unforeseen external factors;

14. *Decides* that significant external factors should also be identified in the context of future medium-term plans, in order to illustrate their impact on the achievements obtained by the different programmes;

15. *Also decides* that the proposed programme budget for the biennium 2002-2003 shall contain input data at the same level of detail as that provided in the programme budget for the biennium 2000-2001, in keeping with the responsibility of the Secretary-General to provide complete information in support of the financial aspects of his budget proposals;

16. *Notes* the observation of the Advisory Committee on Administrative and Budgetary Questions, in paragraph 16 of its report,[3] that the Secretary-General already enjoys delegation of authority in programme delivery, in particular in the transfer of resources within different sections of the budget;

17. *Decides* that any transfer of resources between post and non-post objects of expenditure would require the prior approval of the General Assembly;

18. *Stresses* that the use of indicators of achievement in the proposed programme budget and assessment of the performance of the Organization in terms of all the expected accomplishments should not constitute a method by which to adjust the level of approved resources, nor of staff, and that requested resources should continue to be justified in terms of the requirements of output delivery;

19. *Emphasizes* that resources proposed by the Secretary-General should be commensurate with all mandated programmes and activities to ensure their full, effective and efficient implementation;

20. *Notes* that, in order to implement the present resolution, no revisions to the Financial Regulations and Rules of the United Nations or to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation are currently required, and, in this regard, also notes that the application of rule 105.6 (a) of the Regulations and Rules Governing Programme Planning should continue to reflect the understanding that approval of the medium-term plan and the programme budget constitutes the reaffirmation of mandates reflected therein;

21. *Recognizes* the difficulty of achieving the results of complex and long-standing political activities within specific time frames;

22. *Reaffirms* that, in accordance with rule 104.7 (b) of the Regulations and Rules Governing Programme Planning, when an objective for Secretariat action cannot be achieved by the end of the plan period, both this longer-term objective and more specific objectives to be achieved within the plan period shall be set;

23. *Emphasizes* the need for the Secretariat to continue to improve its programme evaluation capacity, in order to implement fully the Regulations and Rules Governing Programme Planning by, inter alia, strengthening standard evaluation methodologies in accordance with article VII of the Regulations and Rules Governing Programme Planning;

24. *Stresses* that any proposals for additional flexibility in managing inputs during budget implementation, if approved by the General Assembly, should always be accompanied by increased accountability;

25. *Also stresses* that flexibility in terms of the use of resources should be exercised with strict respect for the norms and decisions established by the General Assembly and the Financial Regulations and Rules of the United Nations, in particular in regard to the limits imposed by the General Assembly in the allocation of resources for every section, the staffing table and the rules and procedures for personnel matters;

26. *Requests* the Secretary-General to undertake a detailed analysis of the information, management control and evaluation systems required to implement the proposals contained in his report,[2] and of the capacity and limitations of existing systems, and to submit a report thereon to the General Assembly, through the Advisory Committee, at the time of presenting his proposed programme budget for 2002-2003;

27. *Stresses* that the intention of the Secretary-General to focus the evaluation of programme delivery on expected accomplishments should be implemented in a manner that is flexible and complementary to the existing evaluation system;

28. *Invites* the Secretary-General to take appropriate measures to develop on a continuous basis and implement an adequate training programme to ensure that staff, as appropriate, are proficient in the concepts and techniques including, inter alia, the formulation of expected accomplishments and indicators of achievement, as described in his report.[2]

Draft resolution II
Outsourcing practices

The General Assembly,

Recalling its resolution 54/256 of 7 April 2000,

Having considered the report of the Secretary-General[5] on outsourcing practices and the related report of the Advisory Committee on Administrative and Budgetary Questions,[6]

1. *Requests* the Secretary-General to continue to ensure that programme managers are guided by the following four basic reasons for outsourcing:

(a) To acquire technical skills not readily available within the Organization, including accessing state-of-the-art technologies and expertise or acquiring needed flexibility to meet quickly changing circumstances;

(b) To achieve cost savings;

(c) To provide a source more effectively, efficiently or expeditiously;

(d) To provide an activity or service not needed on a long-term basis;

2. *Affirms* that at least the following three significant goals must be considered with regard to the use of outsourcing by the United Nations:

(a) To respect the international character of the Organization;

(b) To avoid a possible negative impact on staff;

(c) To ensure appropriate management and/or control over the activities or services that have been outsourced;

3. *Affirms also* the firm commitment of the United Nations to provide fair treatment on as wide a geographical basis as possible to all participants involved in United Nations procurement activities, including outsourcing;

4. *Requests* the Secretary-General to continue the active consideration of outsourcing in accordance with the guidance and goals mentioned above and to ensure that programme managers satisfy all of the following criteria in their assessment on whether or not an activity of the Organization could be fully, or even partially, outsourced:

(a) Cost-effectiveness and efficiency. This is considered the most basic criteria. Unless it can be adequately demonstrated that an activity can be done significantly more economically and, at the very least, equally efficiently, by an external party, outsourcing may not be considered;

(b) Safety and security. Activities that could compromise the safety and security of delegations, staff and visitors may not be considered for outsourcing;

(c) Maintaining the international character of the Organization. Outsourcing may be considered for activities where the international character of the Organization is not compromised;

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[5] A/55/301.

[6] A/55/479.

(d) Maintaining the integrity of procedures and processes. Outsourcing may not be considered if it will result in any breach of established procedures and processes;

5. *Requests* the Secretary-General to report to the General Assembly at its fifty-seventh session on the following:

(a) Progress achieved with regard to the implementation of the provisions of the present resolution, including information on the location and type of outsourced activities and the reason for them;

(b) The activities outsourced during the years 1999-2000 by providing similar detailed information as mentioned in paragraph 5 (a) above;

6. *Requests* the Joint Inspection Unit to conduct a management audit review of outsourcing in the United Nations and the United Nations funds and programmes in accordance with existing practice and to report thereon to the General Assembly at its fifty-seventh session.

Draft resolution III
Proposed programme budget outline for the biennium 2002-2003

The General Assembly,

Reaffirming its resolution 41/213 of 19 December 1986 in which it, inter alia, requested the Secretary-General to submit in off-budget years an outline of the proposed programme budget for the following biennium,

Reaffirming also section VI of its resolution 45/248 B of 21 December 1990,

Recalling its resolution 53/214 of 18 December 1998,

Reaffirming rule 153 of its rules of procedure,

Having considered the report of the Secretary-General on the proposed programme budget outline for the biennium 2002-2003,[7] the related recommendations of the Committee for Programme and Coordination[8] and the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[9]

1. *Takes note* of the report of the Committee for Programme and Coordination[8] and the report and recommendations of the Advisory Committee on Administrative and Budgetary Questions;[9]

2. *Reaffirms* that the proposed programme budget outline shall contain an indication of the following:

(a) Preliminary estimate of resources to accommodate the proposed programme of activities during the biennium;

(b) Priorities reflecting general trends of a broad sectoral nature;

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[7] A/55/186.

[8] *Official Records of the General Assembly, Fifty-fifth Session, Supplement No. 16* (A/55/16), part two, II, paras. 50-70.

[9] A/55/685 and Corr.1.

(c) Real growth, positive or negative, compared with the previous budget;

(d) Size of the contingency fund expressed as a percentage of the overall level of resources;

3. *Reaffirms also* that the outline should provide a greater level of predictability of resources required for the following biennium, promote greater involvement of Member States in the budgetary process and thereby facilitate the broadest possible agreement on the programme budget;

4. *Notes* that the budget outline is a preliminary estimate of resources;

5. *Endorses* the recommendation of the Advisory Committee contained in paragraph 8 of its report,[9] that provision should be made in the budget outline for expenditures for special political missions related to peace and security expected to be extended or approved in the course of the biennium;

6. *Decides* that the preliminary estimate of resources for the proposed programme budget for the biennium 2002-2003 should therefore include a provision for special political missions, in the amount of 93.7 million dollars at revised 2000-2001 rates, which should be reflected in the proposed programme budget for the biennium 2002-2003, and that additional requirements shall continue to be treated in accordance with the provisions of General Assembly resolution 41/213;

7. *Notes* that the Secretary-General's preliminary estimates for the proposed programme budget did not include provision for the requirements for the biennium 2002-2003 of the implementation of the report of the Panel on United Nations Peace Operations[10] and that those requirements remain under discussion by the General Assembly, and that the requirements pertinent to the regular budget should be reflected in the programme budget for the biennium 2002-2003, subject to approval by the General Assembly;

8. *Notes also* that the Secretary-General's preliminary estimates for the proposed programme budget did not include provision for the requirements for the biennium 2002-2003 for safety and security of personnel and that those requirements remain under discussion by the General Assembly, and that the requirements pertinent to the regular budget should be reflected in the programme budget for the biennium 2002-2003, subject to approval by the General Assembly;

9. *Invites* the Secretary-General to prepare his proposed programme budget for the biennium 2002-2003 on the basis of a total preliminary estimate of 2,515.3 million dollars at revised 2000-2001 rates;

10. *Decides* that the proposed programme budget for the biennium 2002-2003 shall contain provisions for recosting on the basis of the existing methodology;

11. *Decides also* that the priorities for the biennium 2002-2003 are the following:

(a) Maintenance of international peace and security;

(b) Promotion of sustained economic growth and sustainable development in accordance with the relevant resolutions of the General Assembly and recent United Nations conferences;

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[10] A/55/305-S/2000/809.

(c) Development of Africa;

(d) Promotion of human rights;

(e) Effective coordination of humanitarian assistance efforts;

(f) Promotion of justice and international law;

(g) Disarmament;

(h) Drug control, crime prevention and combating international terrorism in all its forms and manifestations;

12. *Requests* the Secretary-General, having considered the preliminary indicative estimates of the Secretary-General contained in the proposed outline, when presenting the proposed programme budget for the biennium 2002-2003, to reflect the priorities as outlined in paragraph 11 of the present resolution;

13. *Reiterates* its requests to the Secretary-General to submit, in the proposed programme budget for the biennium 2002-2003, the total amount of resources that he should have at his disposal, from all sources of financing, in order to implement fully all mandated programmes and activities;

14. *Decides* that the contingency fund shall be set at the level of 0.75 per cent of the preliminary estimate, namely at 18.9 million dollars, and that this amount is in addition to the overall level of the preliminary estimate and is to be used in accordance with the procedures for the use and operation of the contingency fund.

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18. The Committee also recommends to the General Assembly the adoption of the following draft decisions:

Draft decision I
Investigation into the misdirection of contributions made by Member States to the United Nations Environment Programme Trust Fund account

The General Assembly takes note with appreciation of the report of the Office of Internal Oversight Services on the investigation into the misdirection of contributions made by Member States to the United Nations Environment Programme Trust Fund account.[11]

Draft decision II
Biennial programme of work of the Fifth Committee for 2001-2002

The General Assembly, in accordance with paragraph 6 of its resolution 46/220 of 20 December 1991, approves the biennial programme of work of the Fifth Committee for 2001-2002, annexed to the present decision.

[11] See A/53/353.

Annex

Biennial programme of work of the Fifth Committee for 2001-2002

A
Programme of work for 2001

1. Review of the efficiency of the administrative and financial functioning of the United Nations
2. Programme budget for the biennium 2000-2001
3. Proposed programme budget for the biennium 2002-2003
4. Improving the financial situation of the United Nations
5. Joint Inspection Unit
6. Pattern of conferences
7. Scale of assessments for the apportionment of the expenses of the United Nations
8. United Nations common system
9. Report of the Secretary-General on the activities of the Office of Internal Oversight Services
10. Financing of the United Nations peacekeeping operations
11. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations
12. Report of the Economic and Social Council
13. Appointments to fill vacancies in subsidiary organs and other appointments

B
Programme of work for 2002

1. Financial reports and audited financial statements, and reports of the Board of Auditors
2. Review of the efficiency of the administrative and financial functioning of the United Nations
3. Programme budget for the biennium 2002-2003
4. Programme planning
5. Improving the financial situation of the United Nations
6. Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency
7. Pattern of conferences
8. Scale of assessments for the apportionment of the expenses of the United Nations
9. Human resources management

10. United Nations common system

11. United Nations pension system

12. Report of the Secretary-General on the activities of the Office of Internal Oversight Services

13. Financing of the United Nations peacekeeping operations

14. Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

15. Report of the Economic and Social Council

16. Appointments to fill vacancies in subsidiary organs and other appointments

Draft decision III
Action taken on certain items

The General Assembly decides that the Fifth Committee should continue its consideration of the following agenda items at its resumed fifty-fifth session:

Item 115: Financial reports and audited financial statements, and reports of the Board of Auditors;

Item 116: Review of the efficiency of the administrative and financial functioning of the United Nations;

Item 117: Programme budget for the biennium 2000-2001;

Item 119: Improving the financial situation of the United Nations;

Item 120: Administrative and budgetary coordination of the United Nations with the specialized agencies and the International Atomic Energy Agency;

Item 122: Scale of assessments for the apportionment of the expenses of the United Nations;

Item 123: Human resources management;

Item 124: United Nations common system;

Item 126: Report of the Secretary-General on the activities of the Office of Internal Oversight Services;

Item 127: Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991;

Item 129: Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola;

Item 130: Financing of the activities arising from Security Council resolution 687 (1991):

(a) United Nations Iraq-Kuwait Observation Mission;

(b) Other activities;

Item 131: Financing of the United Nations Mission in East Timor;

Item 132: Financing of the United Nations Mission in Sierra Leone;

Item 133: Financing of the United Nations Interim Administration Mission in Kosovo;

Item 134: Financing of the United Nations Transitional Administration in East Timor;

Item 135: Financing of the United Nations Mission for the Referendum in Western Sahara;

Item 136: Financing of the United Nations Mission of Observers in Tajikistan;

Item 137: Financing of the United Nations Preventive Deployment Force;

Item 138: Financing of the United Nations peacekeeping forces in the Middle East:

(a) United Nations Disengagement Observer Force;

(b) United Nations Interim Force in Lebanon;

Item 139: Financing and liquidation of the United Nations Transitional Authority in Cambodia;

Item 140: Financing of the United Nations Protection Force, the United Nations Confidence Restoration Operation in Croatia, the United Nations Preventive Deployment Force and the United Nations Peace Forces headquarters;

Item 141: Financing of the United Nations Operation in Somalia II;

Item 142: Financing of the United Nations Operation in Mozambique;

Item 143: Financing of the United Nations Peacekeeping Force in Cyprus;

Item 144: Financing of the Untied Nations Observer Mission in Georgia;

Item 145: Financing of the United Nations Mission in Haiti;

Item 146: Financing of the United Nations Observer Mission in Liberia;

Item 147: Financing of the United Nations Assistance Mission for Rwanda;

Item 148: Financing of the United Nations Mission in Bosnia and Herzegovina;

Item 149: Financing of the United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium and the Civilian Police Support Group;

Item 150: Financing of the United Nations Support Mission in Haiti, the United Nations Transition Mission in Haiti and the United Nations Civilian Police Mission in Haiti;

Item 151: Financing of the Military Observer Group of the United Nations Verification Mission in Guatemala;

Item 152: Financing of the United Nations Mission in the Central African Republic;

Item 153: Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations;

Item 167: Financing of the United Nations Organization Mission in the Democratic Republic of the Congo;

Item 169: Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations;

Item 176: Financing of the United Nations Mission in Ethiopia and Eritrea.